

CONNECTICUT INDIVIDUAL USE TAX RETURN
For the year January 1 - ►December 31, 19_____

Your First Name and Middle Initial	Last Name	Your Social Security Number
If a JOINT Return, Spouse's First Name and Middle Initial	Last Name	Spouse's Social Security Number

Home Address	Number and Street	
City, Town or Post Office	State	Zip Code

Purpose of Form: Use this form to report the purchase of goods or services subject to use tax for any calendar year. You may use this form to report either a single transaction or multiple transactions for the same calendar year.

Name and I.D.: Enter your, and, if applicable, your spouse's name and social security number at the top of this form. You may file either a separate or a joint return regardless of your filing status for income tax purposes.

Calendar Year: Enter the last 2 digits of the calendar year for which you are filing this return. You may file more than one form for a given year but do not combine transactions for different years.

- PART I.**
- Column 1** - Enter the month, day and year of the purchases.
 - Column 2** - Enter a brief description of taxable items or services purchased, such as jewelry, a boat, tax preparation, etc.
 - Column 3** - Enter the name of the retailer from whom the item or service was purchased.
 - Column 4** - Enter the purchase price.
 - Column 5** - Multiply the purchase price in Column 4 by 6% (.06) and enter the result.
 - Column 6** - Enter the tax, if any, paid to another jurisdiction on the taxable item purchased.
 - Column 7** - Subtract the amount entered in Column 6 from the amount entered in Column 5 and enter the difference in Column 7. (If less than zero, enter 0.)

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7
DATE OF PURCHASE	DESCRIPTION OF ARTICLES OR SERVICES	RETAILER OR SERVICE PROVIDER	PURCHASE PRICE	CONN. TAX DUE (.06 × Col. 4)	TAX, IF ANY, PAID TO ANOTHER JURISDICTION	BALANCE DUE (Col. 5 minus Col. 6 But not less than zero)
— NOTE: IF NO USE TAX IS DUE, YOU ARE NOT REQUIRED TO FILE A RETURN. — (Add all amounts for Column 7)						Total Tax ►
PENALTY: FOR FAILURE TO PAY TAX WHEN DUE - 15% of the tax due or \$50, whichever is greater						Penalty ►
INTEREST: FOR LATE PAYMENT - 1½% of tax due per month, or fraction thereof from due date.						Interest ►
TOTAL AMOUNT DUE ►						

PART II. Check one of the following; whichever applies:

- A. ☐ This return represents all taxable purchases made during the calendar year listed above.
- B. ☐ This return represents one of the following:
 - A single taxable purchase made during the calendar year **OR**
 - Multiple taxable purchases made through a date prior to the end of the calendar year listed above **OR**
 - A subsequent return for the calendar year listed above for items not previously reported.

PLEASE NOTE: DO NOT MAIL THIS RETURN WITH YOUR INCOME TAX RETURN.
A SEPARATE CHECK MUST ACCOMPANY THIS RETURN.

DUE DATE: This return may be filed at the time of purchase, but not later than April 15, for purchases made during the preceding calendar year.
NOTE: USE TAX PAYMENTS FOR AIRPLANES, VESSELS AND MOTOR VEHICLES MUST BE FILED IMMEDIATELY UPON PURCHASE. HOWEVER, DO NOT FILE THIS RETURN IF USE TAX WAS ALREADY PAID AT THE DEPARTMENT OF MOTOR VEHICLES.

MAKE CHECK PAYABLE TO: COMMISSIONER OF REVENUE SERVICES.

Write your Social Security Number and "19_____ Individual Use Tax" on your check.

Mail this return with check to: DEPARTMENT OF REVENUE SERVICES, P.O. Box 2973, Hartford, CT 06104-2973.

DECLARATION: I declare under the penalties of false statement that I have examined this return (including any accompanying schedules and statements) and to the best of my knowledge and belief it is true, complete and correct. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here Keep a copy for your records	Your Signature	Date	Spouse's Signature	Date
	Paid Preparer's Signature		Date	Federal Employer I.D. Number
	Firm Name and Address		CT Sales Tax Registration Number	

QUESTIONS AND ANSWERS ON THE CONNECTICUT INDIVIDUAL USE TAX

This information discusses the Connecticut Use Tax and answers commonly-asked questions about the tax. Understanding the use tax provisions is important because failure to comply can result in payment of interest and penalties. You must pay the Connecticut use tax on taxable goods and services when a Connecticut merchant fails to collect Connecticut sales tax from you or when you purchase taxable goods or services for use in Connecticut from an out-of-state merchant.

1. **Q. What is the use tax?**
A. When you make a retail purchase in this state, you will usually pay sales tax to the seller who in turn pays the tax to the Department of Revenue Services (D.R.S.). There are some instances where Connecticut sales tax is not paid to the retailer. In these situations, the use tax must be paid by the purchaser directly to the D.R.S. This tax has been in effect since 1947.
2. **Q. On what kind of goods or services must I pay use tax?**
A. Personal property, whether purchased or leased, including but not limited to, clothing costing \$50 or more, automobiles, appliances, furniture, VCRs, jewelry, cameras, computers and computer software. Services include, but are not limited to, tax preparation services, repair services to your television, motor vehicle or computer; landscaping services for your home; or reupholstering services for your household furniture.
3. **Q. Are there exemptions from the use tax?**
A. Generally, all goods or services that are exempt from sales tax if purchased in Connecticut, are exempt from use tax if purchased out-of-state for use in Connecticut. For example, clothing costing less than \$50 is exempt from sales and use taxes.
4. **Q. What if a Connecticut retailer doesn't collect tax from a customer on a sale of taxable goods or services?**
A. The customer must file a use tax return and pay the tax.
5. **Q. What if a customer buys taxable goods or services from an out-of-state mail order company or television shopping channel and no Connecticut tax was charged by the vendor?**
A. The customer must file a use tax return and pay the use tax if the goods or services were purchased for use in Connecticut.
6. **Q. What if a customer buys taxable goods or services in another state and sales tax of the other state was charged by the vendor?**
A. If the goods or services were purchased for use in Connecticut and if the tax paid to the other state is less than the Connecticut tax, then the customer must file a use tax return. The tax due would be the Connecticut tax less the tax paid to the other state.
For example: Suppose that you purchased a \$1,000 refrigerator in another state, and paid a \$50 tax to that state. If that refrigerator was purchased for use in Connecticut, then a Connecticut use tax is owed. The Connecticut tax of \$60 is reduced to \$10, after allowance of \$50 credit. If no tax was paid to the other state, however, the Connecticut use tax is \$60.
7. **Q. Am I being misled by an out-of-state merchant who tells me that I do not need to pay Connecticut use tax?**
A. Yes. While you may or may not have to pay tax in another state where you bought the goods or services, you must pay Connecticut use tax on taxable goods or services purchased for use in Connecticut.
8. **Q. Do I owe Connecticut use tax on all my out-of-state purchases of taxable goods and services?**
A. No. Items you purchased at one time for \$25 or less and brought by you into Connecticut are not subject to Connecticut use tax. The \$25 exemption does not apply, however, to items that are shipped or mailed to you.
9. **Q. Can an out-of-state business, for example, a mail-order house, collect Connecticut use tax on taxable goods which are mailed or delivered into Connecticut?**
A. Yes, if the business has been registered to collect Connecticut use tax. If the business is not registered, then you must file a use tax return and pay the tax yourself.
10. **Q. When must individuals pay the use tax?**
A. A use tax return must be filed by April 15 for purchases made during the preceding year where the purchases are not made in connection with a trade or business carried on by the individual. However, use tax payments for airplanes, vessels and motor vehicles must be made immediately upon purchase. A person may file one return for the entire year or may file several returns throughout the year.
11. **Q. Do persons engaged in a trade or business have an obligation to pay use tax on purchases made in connection with their trade or business?**
A. Yes, if they make taxable purchases of goods or services out-of-state for use in their trade or business (e.g., office furniture, computers, and supplies). They should be registered with the Department of Revenue Services for business use tax purposes and report their purchases on their monthly or quarterly Sales and Use Tax Return. For further information, you may request the pamphlet *Connecticut Use Tax for Businesses and Professions*.
12. **Q. What are the penalties and interest for not paying the use tax?**
A. The penalty is 15% of the tax or \$50, whichever is greater. Interest is charged at the rate of 1½% per month from the due date of the tax return. There are also criminal sanctions for wilful failure to file a tax return. **PLEASE NOTE: IF NO USE TAX IS DUE, YOU ARE NOT REQUIRED TO FILE THIS RETURN.**
13. **Q. What are the use tax filing requirements for airplanes, vessels and motor vehicles?**
A. The individual use tax is due immediately upon the purchase of these particular items. Generally, if the item is not purchased from a retailer, the Connecticut Department of Motor Vehicles will collect the use tax when an individual registers the motor vehicle or vessel. If you do not intend to register your motor vehicle or vessel immediately after you purchased it, you must file the individual use tax return on the purchase date.

FOR FURTHER INFORMATION: To order forms or publications call the Forms Unit at 203-297-4753. For further information, call Taxpayer Services at 1-800-382-9463 (In-state) or 203-566-7033. TDD/TT users call 203-297-4911.